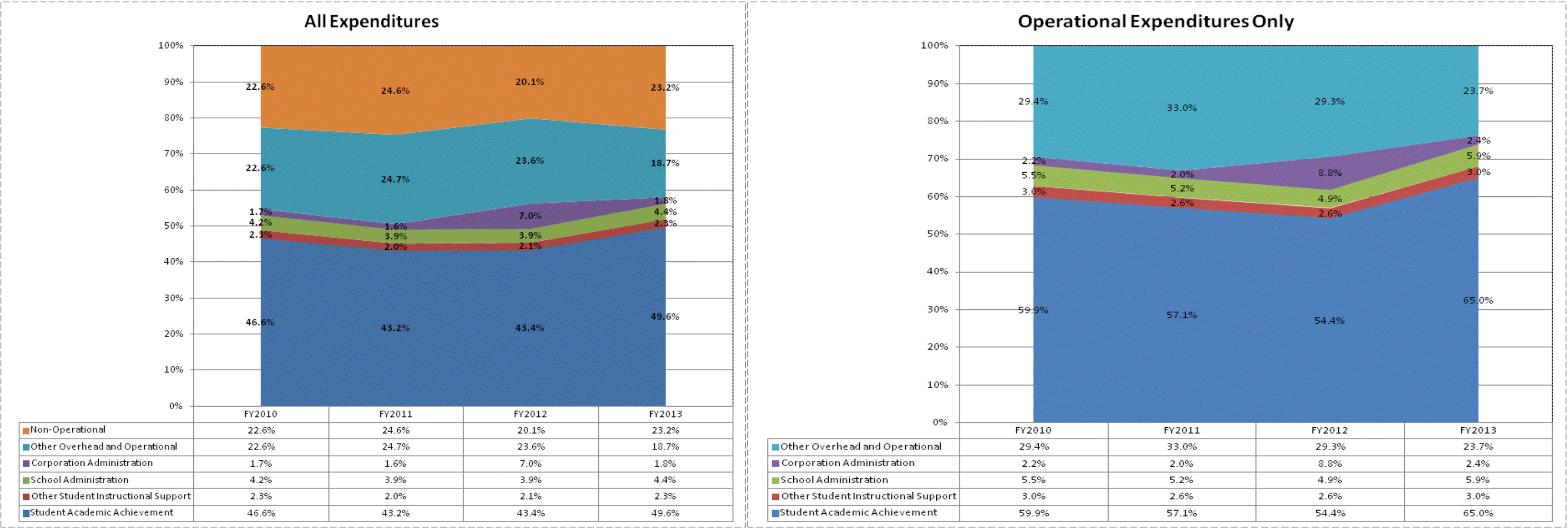


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Middlebury Community Schools (2275)

Middlebury Community Schools (2275)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$16,872,866	46.8%	\$18,588,549	42.9%	\$19,998,292	43.4%	\$20,523,987	49.6%
Student Instructional Support	\$2,273,693	6.3%	\$2,823,106	6.5%	\$2,754,536	6.0%	\$2,778,040	6.7%
Overhead and Operational	\$9,445,264	26.2%	\$10,954,130	25.3%	\$14,095,960	30.6%	\$8,489,558	20.5%
Nonoperational	\$7,428,969	20.6%	\$10,983,080	25.3%	\$9,254,268	20.1%	\$9,606,523	23.2%
Grand Total	\$36,020,793		\$43,348,866		\$46,103,055		\$41,398,109	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	53.2%	49.4%	49.4%	56.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Middlebury Community Schools (2275)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$13,940	\$826,134	\$930,593	\$978,950	> 500%	18%	5%
11100 Regular Programs; Elementary	\$4,874,377	\$6,332,851	\$6,752,531	\$6,765,529	39%	7%	0%
11200 Regular Programs; Middle/Junior High	\$2,383,760	\$3,096,116	\$3,523,414	\$3,635,472	53%	17%	3%
11300 Regular Programs; High School	\$2,827,697	\$3,586,550	\$3,946,899	\$3,910,900	38%	9%	-1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$139,412	\$147,241	\$134,820	N/A	-3%	-8%
11590 Other Vocational Education Programs	\$62	\$13,484	\$21,890	\$12,400	> 500%	-8%	-43%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$28,243	\$24,931	\$265,238	\$257,573	> 500%	> 500%	-3%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$62,066	\$6,600	\$0	N/A	-100%	-100%
12110 Gifted And Talented; Gifted and Talented	\$29,932	\$32,654	\$34,076	\$67,241	125%	106%	97%
12150 Gifted And Talented; High Ability Student Programs	\$56,185	\$74,148	\$75,253	\$74,344	32%	0%	-1%
12210 Mental Disabilities; Mild Mental Disabilities	\$937,868	\$1,166,080	\$1,338,805	\$1,391,740	48%	19%	4%
12350 Physical Impairment; Homebound	\$0	\$14,550	\$9,762	\$23,410	N/A	61%	140%
12510 Culturally Different; Communication Disorders	\$0	\$5,148	\$0	\$0	N/A	-100%	N/A
12520 Culturally Different; Compensatory	\$25,802	\$1,437	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$1,000	-\$1,321	\$651	N/A	-35%	N/A
12710 Equal Opportunity At Risk	\$14,312	\$27,744	\$4,716	\$22,288	56%	-20%	373%
12810 Special Education Preschool	\$151,796	\$157,139	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$17,870	\$77,746	\$47,592	\$61,216	243%	-21%	29%
14100 Summer School Programs; Elementary	\$0	\$3,123	\$0	\$941	N/A	-70%	N/A
14200 Summer School Programs; Middle/Junior High School	\$0	\$4,574	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$0	\$0	\$4,289	\$4,794	N/A	N/A	12%
15100 Enrichment Programs; Non-Credit	\$46,593	\$2,167	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$9,585	\$34,839	\$28,824	\$24,892	160%	-29%	-14%
16200 Preventive Remediation	\$23,144	\$70,570	\$4,180	\$4,734	-80%	-93%	13%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$284,089	\$224,856	\$319,422	\$282,660	-1%	26%	-12%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$939,632	\$1,018,789	\$1,263,665	\$1,389,000	48%	36%	10%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$21,644	\$45,011	\$64,365	\$73,012	237%	62%	13%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$208	\$1,331	N/A	N/A	> 500%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$141,502	\$210,656	\$189,163	\$156,335	10%	-26%	-17%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$5,788	\$25,641	N/A	N/A	343%
22220 Library/Media Services; School Library	\$311,331	\$435,499	\$285,535	\$301,703	-3%	-31%	6%
22230 Library/Media Services; Audiovisual	\$27,487	\$34,351	\$33,124	\$27,026	-2%	-21%	-18%
22250 Library/Media Services; Computer Assisted Instruction Services	\$3,234	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$0	\$8,855	\$50,548	\$44,218	N/A	399%	-13%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$64,658	\$72,473	\$77,727	N/A	20%	7%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$4,954	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$0	\$263,994	\$247,105	\$442,656	N/A	68%	79%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$201,327	\$208,123	\$263,389	N/A	31%	27%
22400 Academic Student Assessment	\$0	\$5,009	\$7,326	\$5,665	N/A	13%	-23%
22900 Other Support Service, Instructional Staff	\$0	\$20,782	\$19,634	\$20,363	N/A	-2%	4%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$294,761	\$300,299	\$91,233	\$36,412	-88%	-88%	-60%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$729,057	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$14,193,904	\$18,588,549	\$19,998,292	\$20,523,987	45%	10%	3%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$4,335	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$464,110	\$649,978	\$687,267	\$683,734	47%	5%	-1%
21230 Guidance Services; Appraisal Services	\$0	\$4,015	\$6,326	\$2,110	N/A	-47%	-67%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Middlebury Community Schools (2275)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21240 Guidance Services; Information Services	\$0	\$1,370	\$0	\$0	N/A	-100%	-100%
21340 Health Services; Nurse Services	\$159,086	\$266,844	\$264,137	\$262,151	65%	-2%	-1%
21390 Health Services; Other Health Services	\$7,080	\$0	\$267	\$90	-99%	N/A	-66%
24100 Office of The Principal	\$1,222,644	\$1,896,564	\$1,796,539	\$1,829,955	50%	-4%	2%
Student Instructional Support Total	\$1,852,919	\$2,823,106	\$2,754,536	\$2,778,040	50%	-2%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$19,374	\$12,972	\$14,647	\$11,780	-39%	-9%	-20%
23150 Board of Education; Legal Services	\$72,914	\$85,012	\$62,258	\$53,278	-27%	-37%	-14%
23160 Board of Education; Promotion Expenses	\$4,241	\$4,417	\$3,838	\$2,264	-47%	-49%	-41%
23190 Board of Education; Other Governing Body Services	\$0	\$0	\$12	\$0	N/A	N/A	-100%
23210 Executive Administration; Office of The Superintendent	\$456,779	\$519,188	\$325,751	\$356,306	-22%	-31%	9%
25110 Fiscal Services; Office of The Business Manager	\$9,321	\$112,029	\$120,533	\$116,232	> 500%	4%	-4%
25140 Fiscal Services; Receiving and Disbursing Funds	\$10,066	\$54,086	\$49,525	\$56,645	463%	5%	14%
25150 Fiscal Services; Payroll Services	\$0	\$59,774	\$45,219	\$55,638	N/A	-7%	23%
25191 Other Fiscal Services; Refund of Revenue	\$1,631	\$967	\$6,185	\$1,458	-11%	51%	-76%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,442	\$4,826	\$5,192	N/A	260%	8%
25199 Other Fiscal Services; Other	\$0	\$0	\$2,513,995	\$0	N/A	N/A	-100%
25710 Personnel Services; Supervision of Personnel Services	\$0	\$50	\$50	\$22	N/A	-57%	-57%
25730 Personnel Services; Personnel Services	\$0	\$49,256	\$60,162	\$64,462	N/A	31%	7%
25750 Personnel Services; Health Services	\$3,847	\$0	\$3,697	\$9,111	137%	N/A	146%
25840 Administrative Technology Services; Systems Operations	\$0	\$19,099	\$24,452	\$17,728	N/A	-7%	-27%
25990 Other Support Services, Central	\$2,671,525	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$30,084	\$48,446	\$43,879	\$44,099	47%	-9%	1%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,115,561	\$3,212,887	\$3,101,802	\$3,167,893	50%	-1%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,924	\$8,472	\$6,759	\$8,678	-3%	2%	28%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$419,677	\$208,709	\$211,107	\$190,440	-55%	-9%	-10%
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$20,501	\$8,800	\$7,542	\$42,759	109%	386%	467%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$14,550	\$23,453	\$27,662	N/A	90%	18%
26700 Operation and Maintenance of Plant Services; Insurance	\$125,998	\$2,771,590	\$3,571,057	\$159,024	26%	-94%	-96%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$2,345	\$25,207	\$25,172	\$25,412	> 500%	1%	1%
27010 Student Transportation; Service Area Direction	\$101,412	\$136,845	\$157,801	\$159,724	57%	17%	1%
27100 Student Transportation; Vehicle Operation	\$749,244	\$1,034,183	\$1,069,703	\$1,099,952	47%	6%	3%
27200 Student Transportation; Monitoring Services	\$46,213	\$66,585	\$71,197	\$90,204	95%	35%	27%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$407,599	\$472,445	\$637,888	\$601,945	48%	27%	-6%
27400 Student Transportation; Purchase of School Buses	\$295,496	\$381,960	\$161,110	\$304,298	3%	-20%	89%
27500 Student Transportation; Insurance on Buses	\$49,601	\$35,532	\$33,519	\$40,128	-19%	13%	20%
27900 Student Transportation; Other Student Transportation Services	\$60,596	\$75,580	\$66,688	\$58,805	-3%	-22%	-12%
27910 Student Transportation; Bus Driver Training	\$3,556	\$1,374	\$1,044	\$625	-82%	-55%	-40%
31100 Food Services Operations; Service Area Direction	\$161,639	\$161,587	\$142,670	\$116,884	-28%	-28%	-18%
31200 Food Services Operations; Food Preparation and Dispensing	\$307,577	\$639,659	\$680,661	\$737,880	140%	15%	8%
31400 Food Services Operations; Food Purchases	\$547,159	\$731,428	\$844,858	\$855,690	56%	17%	1%
31900 Other Food Services	\$32,005	\$0	\$2,900	\$7,342	-77%	N/A	153%
Overhead and Operational Total	\$8,734,885	\$10,954,130	\$14,095,960	\$8,489,558	-3%	-22%	-40%
Nonoperational							
33200 Community Recreation	\$8,942	\$9,268	\$14,655	\$15,270	71%	65%	4%
33400 Athletic Coaches	\$219,974	\$499,781	\$407,475	\$389,666	77%	-22%	-4%
33910 High School Band Uniforms	\$0	\$0	\$776	\$833	N/A	N/A	7%
33990 Other Community Services; Other	\$2,201	\$971	\$4,099	\$9,316	323%	> 500%	127%
43000 Facilities Acquisition and Construction; Professional Services	\$1,059,921	\$0	\$15,000	\$11,500	-99%	N/A	-23%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Middlebury Community Schools (2275)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$8,900	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvements	\$297,432	\$1,196,691	\$588,093	\$620,576	109%	-48%	6%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$3,255	\$87,511	\$55,207	\$1,120	-66%	-99%	-98%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$438,726	\$499,216	\$513,493	\$521,592	19%	4%	2%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$9,028	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$675,915	\$234,120	\$396,167	\$248,523	-63%	6%	-37%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$38,983	\$26,029	\$0	\$262	-99%	-99%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$1,155,615	\$290,000	\$236,098	\$0	-100%	-100%	-100%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$183,734	\$0	\$0	N/A	-100%	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$58,655	\$139,992	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,746,308	\$2,945,355	\$2,152,499	\$3,700,000	35%	26%	72%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$417,978	\$379,645	\$418,705	\$0	-100%	-100%	-100%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$489,431	\$446,137	\$340,853	N/A	-30%	-24%
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$90,641	\$17,040	\$131,186	N/A	45%	> 500%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$3,707,388	\$3,903,514	\$3,532,763	N/A	-5%	-9%
54200 Common School Fund; Principal	\$226,859	\$193,596	\$85,313	\$81,563	-64%	-58%	-4%
59100 Other Debt Services Obligations; Registrars Fee	\$6,500	\$9,713	\$0	\$1,500	-77%	-85%	N/A
Nonoperational Total	\$7,375,192	\$10,983,080	\$9,254,268	\$9,606,523	30%	-13%	4%
Prorated By Fund							
26491 2007 Account Code - PERF	\$378,657	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,197,370	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$93,140	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,906,410	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$9,226	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$279,090	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,863,892	\$0	\$0	\$0	N/A	N/A	N/A